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DATE: August 9, 2006

PTO IDENTIFIER: Application Number 09/807,337-Conf. #5883
Patent Number

Inventor: Yasuhiro Ikeura

MESSAGE TO: US Patent and Trademark Office

FAX NUMBER: (571) 273-8300 and (571) 273-0633

FROM: EDWARDS ANGELL PALMER & DODGE LLP
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Attorney Dkt. #: 55732(71526)

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PTO/SB/87 (09-04)

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Application No. (if known): 09/807,337

Attorney Docket No.: 55732(71526)

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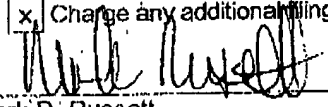
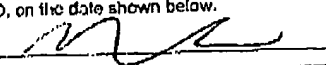
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Fax Transmission (1 page)

Amendment Transmittal (1 page)

Second Amendment and Response to Final Office Action Pursuant to
37 CFR 1.116 (6 pages)

AMENDMENT TRANSMITTAL LETTER			Docket No. 55732(71526)	
Application No. 09/807,337-Conf. #5883	Filing Date April 10, 2001	Examiner E. J. Webman	Art Unit 1616	
Applicant(s): Yasuhiro Ikeura				
Invention: SORBEFACIENTS AND PREPARATIONS FOR PERCUTANEOUS ABSORPTION CONTAINING THE SAME				
TO THE COMMISSIONER FOR PATENTS				
Transmitted herewith is an amendment in the above-identified application. The fee has been calculated and is transmitted as shown below.				
CLAIMS AS AMENDED				
	Claims Remaining After Amendment	Highest Number Previously Paid	Number Extra Claims Present	Rate
Total Claims	5	- 20 =		X
Independent Claims	1	- 3 =		X
Multiple Dependent Claims (check if applicable) <input type="checkbox"/>				
Other fee (please specify):				
TOTAL ADDITIONAL FEE FOR THIS AMENDMENT:				
<input checked="" type="checkbox"/> Large Entity <input type="checkbox"/> Small Entity <input checked="" type="checkbox"/> No additional fee is required for this amendment. <input type="checkbox"/> Please charge Deposit Account No. <u>04-1105</u> in the amount of \$ _____. A duplicate copy of this sheet is enclosed. <input type="checkbox"/> A check in the amount of \$ _____ to cover the filing fee is enclosed. <input type="checkbox"/> Payment by credit card. Form PTO-2038 is attached. <input checked="" type="checkbox"/> The Director is hereby authorized to charge and credit Deposit Account No. <u>04-1105</u> as described below. A duplicate copy of this sheet is enclosed. <input checked="" type="checkbox"/> Credit any overpayment. <input checked="" type="checkbox"/> Charge any additional filing or application processing fees required under 37 CFR 1.16 and 1.17.				
 Mark D. Russett Attorney/Agent Reg. No.: 41,281 EDWARDS ANGELL PALMER & DODGE LLP P.O. Box 55874 Boston, Massachusetts 02205 (617) 439-4444			Dated: <u>August 9, 2006</u>	
I hereby certify that this paper (along with any paper referred to as being attached or enclosed) is being transmitted by facsimile to the Patent and Trademark Office, facsimile no. (571) 273-8300, on the date shown below. Dated: August 9, 2006 Signature:  (Mary M. Hutchinson)				

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Docket No.: 55732(71526)
(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:
Yasuhiro Ikeura

Application No.: 09/807,337

Confirmation No.: 5883

Filed: April 10, 2001

Art Unit: 1616

For: SORBEFACIENTS AND PREPARATIONS
FOR PERCUTANEOUS ABSORPTION
CONTAINING THE SAME

Examiner: E. J. Webman

**SECOND AMENDMENT AND RESPONSE TO FINAL OFFICE ACTION
PURSUANT TO 37 CFR 1.116**

MS AF
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

Responsive to the final Office Action dated January 12, 2006, and subsequent telephone conferences with the Examiner, Applicants request reconsideration of the above-identified application in view of the following amendments and remarks.

AMENDMENTS TO THE CLAIMS begin on page 2 of this paper.

REMARKS/ARGUMENTS begin on page 5 of this paper.